

EXTENSIONS OF REMARKS

ACHIEVEMENTS OF KIMBERLY STEVENSON

HON. RONNIE SHOWS

OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 13, 2001

Mr. SHOWS. Mr. Speaker, today, I would like to take a minute to tell my fellow colleagues and the American people about Kimberly Stevenson of McComb, Mississippi. Kimberly is a young student from my district who has achieved national recognition for exemplary volunteer service. She has been named one of my State's top honorees in the 2001 Prudential Spirit of Community Awards program, an annual honor conferred on the most impressive student volunteers in each state.

In light of numerous statistics that indicate Americans today are less involved in their communities than they once were, it's vital that we encourage and support the kind of selfless contribution this young citizen has made. People of all ages need to think more about how we, as individual citizens, can work together to ensure the health and vitality of our towns and neighborhoods. Young volunteers like Ms. Stevenson are inspiring examples to all of us, and are among our brightest hopes for a better tomorrow.

Ms. Stevenson should be extremely proud to have been singled out from such a large group of dedicated volunteers. I heartily applaud Ms. Stevenson for her initiative in seeking to make her community a better place to live, and for the positive impact she has had on the lives of others. She has demonstrated a level of commitment and accomplishment that is truly extraordinary in today's world, and deserves our sincere admiration and respect. Her actions show that young Americans can—and do—play important roles in our communities, and that America's volunteer spirit continues to hold tremendous promise for the future.

A TRIBUTE TO MS. AMBER VICKERY

HON. JULIA CARSON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 13, 2001

Ms. CARSON of Indiana. Mr. Speaker, I would like to congratulate and honor a young Indiana student from my district who has achieved national recognition for exemplary volunteer service in her community. Ms. Amber Vickery of Indianapolis has just been named one of my state's top honorees in the 2001 Prudential Spirit of Community Awards program, an annual honor conferred on the most impressive student volunteers in each state, the District of Columbia and Puerto Rico.

Ms. Vickery is being recognized for organizing and teaching a cooking class for chil-

dren with a protein disorder who must follow a strict diet.

In light of numerous statistics that indicate Americans today are less involved in their communities than they once were, it's vital that we encourage and support the kind of selfless contribution this young citizen has made. People of all ages need to think more about how we, as individual citizens, can work together at the local level to ensure the health and vitality of our towns and neighbors. Young volunteers like Ms. Vickery are inspiring examples to all of us, and are among our brightest hopes for a better tomorrow.

The program that brought this young role model to our attention—the Prudential Spirit of Community Awards—was created by the Prudential Insurance Company of America in partnership with the National Association of Secondary School Principals in 1995 to impress upon all youth volunteers that their contributions are critically important and highly valued, and to inspire other young people to follow their example. Over the past six years, the program has become the nation's largest youth recognition effort based solely on community service, with nearly 100,000 youngsters participating since its inception.

Ms. Vickery should be extremely proud to have been singled out from such a large group of dedicated volunteers. I heartily applaud Ms. Vickery for her initiative in seeking to make her community a better place to live, and for the positive impact she has had on the lives of others. She has demonstrated a level of commitment and accomplishment that is truly extraordinary in today's world, and deserves our sincere admiration and respect. Her actions show that young Americans can—and do—play important roles in our communities, and that America's community spirit continues to hold tremendous promise for the future.

A PROCLAMATION RECOGNIZING WILLIAM E. CHANEY

HON. ROBERT W. NEY

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 13, 2001

Mr. NEY. Mr. Speaker, I commend the following article to my colleagues:

Whereas, William E. Chaney currently serves as president of the Ohio Hills Health Services' Board of Trustees; and,

Whereas, through Mr. Chaney's twenty-five years of leadership and unselfish commitment the families of eastern Ohio have received prompt, courteous, and affordable health care; and,

Whereas, due to his tremendous contributions to the Ohio Hills Health Services organization and the community he will be honored by the Ohio Hills Health Services' Board of Trustees; and,

Whereas, I ask that my colleagues join me in recognizing William E. Chaney for his commitment and dedication to making lives better in our area. I am honored to call him a constituent.

A BILL TO CLARIFY THE TAX TREATMENT OF CONTRIBUTIONS IN AID OF CONSTRUCTION

HON. WALLY HERGER

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, February 13, 2001

Mr. HERGER. Mr. Speaker, I am introducing legislation today, along with Mr. MATSUI and Mrs. JOHNSON, to ensure that needless Treasury regulation does not add unnecessarily to the cost of housing.

The need for this legislation is brought about because the Department of Treasury has issued regulations to provide guidance on the definition of CIAC as enacted under the Small Business Job Protection Act of 1996. Despite the fact that Congress specifically removed language concerning "customer services fees" in its amendment in 1996, the Department added the language back into the proposed regulation specifying that such fees are not CIAC. They then defined the term very broadly to include service laterals, which traditionally and under the most common state law treatment would be considered CIAC.

Because state regulators require all of the costs of new connections to be paid up front, these regulations will force water and sewerage utilities to collect the federal tax from homeowners, builders, and small municipalities. Because they collect it up front, the utility is forced to "gross up" the tax by collecting a tax on the tax on the tax, resulting in an over 55 percent effective tax rate.

This bill will clarify that water and sewerage service laterals are included in the definition of contributions in aid of construction (CIAC). It clarifies current law by specifically stating that "customer service fees" are CIAC, but maintains current treatment of service charges for stopping and starting service (not CIAC). Because this is a clarification of current law, the effective date for the bill is as if included in the original legislation (Section 1613(a) of the Small Business Job Protection Act of 1996).

Mr. MATSUI and Mrs. JOHNSON along with many of our colleagues here in the Chamber, worked hard over the course of a number of years to restore the pre-1986 act tax treatment for water and sewage CIAC. In 1996, we succeeded in passing legislation. It was identical to pre-1986 law with three exceptions. Two of the changes were made in response to a Treasury Department request. The third removed the language dealing with "service connection fees" primarily because of potential confusion resulting from the ambiguity of the term. The sponsors of the legislation were concerned that the IRS would use this ambiguity to exclude a portion of what the state regulators consider CIAC.

As part of our efforts, we developed a revenue raiser in cooperation with the industry to make up any revenue loss due to our legislation, including the three changes. This revenue raiser extended the life, and changed the method, for depreciating water utility property

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